

NOTE 14 – INTERFUND BALANCES AND TRANSFERS**Interfund Balances**

Due from/to other funds and interfund short-term loans receivable and payable (in thousands)

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	6,847
	Internal Service Funds	1,106
	Investment Trust Funds	5,011
	Water Quality Enterprise	1,670
	Nonmajor Enterprise Funds	2,380
	All Others	505
Public Health Fund	Nonmajor Governmental Funds	1,265
	All Others	125
Nonmajor Governmental Funds	General Fund	6,327
	Nonmajor Governmental Funds	19,721
	Internal Service Funds	625
	Water Quality Enterprise	2,636
	Nonmajor Enterprise Funds	973
	All Others	379
Public Transportation Enterprise	Nonmajor Governmental Funds	1,137
	All Others	166
Water Quality Enterprise	Nonmajor Governmental Funds	1,613
	All Others	155
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	691
	All Others	395
Internal Service Funds	Nonmajor Governmental Funds	1,272
	Internal Service Funds	2,741
	Public Transportation Enterprise	1,956
	Water Quality Enterprise	947
	All Others	483
Total		<u>\$ 61,126</u>

The interfund balances resulted from the time lag between the dates: (1) when interfund goods and services were provided or reimbursable expenditures incurred, and when interfund payments were made; and (2) when interfund short-term loans were made and when the loans were repaid.

NOTE 14 – CONTINUEDAdvances from/to other funds (in thousands)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Transportation Enterprise	\$ 3,500
	Nonmajor Governmental Funds	300
Public Transportation Enterprise	General Fund	1,200
	Nonmajor Governmental Funds	198
Total		<u>\$ 5,198</u>

The advances from the General Fund to the Public Transportation Enterprise and the Nonmajor Governmental Funds consisted of loans made for the purposes of cash flow. Neither advance is scheduled to be repaid in 2007.

The \$1.2 million advance from the Public Transportation Enterprise to the General Fund, which arose from the sale of the Tashiro-Kaplan Building, is reported as "Advances to other funds" in the Public Transportation Enterprise and as "Advances from other funds" in the General Fund. \$300 thousand of the balance is scheduled to be collected in 2007. The \$198 thousand advance from the Public Transportation Fund to the Nonmajor Governmental Funds was used to acquire capital assets. \$159 thousand of the total advance to the Nonmajor Governmental Funds is scheduled to be collected in 2007.

Interfund Transfers (in thousands)

Fund types with account balances of less than \$500 thousand are aggregated into "All Others."

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 23,740
	Nonmajor Governmental Funds	43,275
	Internal Service Funds	1,220
Public Health Fund	All Others	189
Nonmajor Governmental Funds	Nonmajor Governmental Funds	97,479
	All Others	379
Public Transportation Enterprise	Nonmajor Governmental Funds	507
Water Quality Enterprise	All Others	11
Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	2,800
	All Others	506
Internal Service Funds	Nonmajor Governmental Funds	3,450
	Internal Service Funds	695
Total transfers in		\$ 174,251
Transfer out of capital assets:		339
Total transfers out		<u>\$ 174,590</u>

NOTE 14 – CONTINUED

Transfers are used to move resources from a fund collecting them to the fund using them, as required by statute or budget, and to account for ongoing operating subsidies between funds in accordance with budget authorizations.

In the fund financial statements, total transfers out exceed total transfers in because there were \$339 thousand of capital assets transferred during the year. In 2006, \$16 thousand for capital assets was transferred from Nonmajor Enterprise Funds to Internal Service Funds, \$266 thousand for capital assets was transferred within Internal Service Funds, \$29 thousand for capital assets was transferred from Internal Service Funds to the Water Quality Enterprise, and \$28 thousand for capital assets was transferred from Internal Service Funds to Nonmajor Governmental Funds.